



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. LXVI]

WEDNESDAY, APRIL 9, 2025 / CHAITRA 19, 1947

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

No. 11/2025-State Tax

Sachivalaya, Gandhinagar, 9th April, 2025

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No. (GHN-37)/GSTR-2025/S.164(91)/GST Cell:- In exercise of the powers conferred by section 164 of the Gujarat Goods and Services Tax Act, 2017 (Guj. 25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following rules further to amend the Gujarat Goods and Services Tax Rules, 2017, namely: —

1. (1) These rules may be called the Gujarat Goods and Services Tax (Second Amendment) Rules, 2025.
(2) They shall be deemed to have come into force with effect from the 27th day of March, 2025.

2. In the Gujarat Goods and Services Tax Rules, 2017,—

(a) in rule 164, —

(i) in sub-rule (4), after the words “after payment of the full amount of tax”, the words “related to period mentioned in the said sub-section and” shall be inserted.

(ii) after sub-rule (4), the following *Explanation* shall be inserted, namely: -

“*Explanation.* - No refund shall be available for any tax, interest, and penalty, which has already been discharged for the entire period, prior to the commencement of the Gujarat Goods and Services Tax (Second Amendment) Rules, 2025, in cases where a notice or statement or order mentioned in sub-section (1) of section 128A, includes a demand of tax, partially for the period mentioned in the said sub-section and partially for a period other than mentioned in the said sub-section.”.

(b) in rule 164, in sub-rule 7, after the first proviso, the following proviso shall be inserted, namely: -

“Provided further that where the notice or statement or order mentioned in sub-section (1) of section 128A of the Act includes demand of tax, partially for the period mentioned in the said subsection and partially for the period other than that mentioned in the said sub-section, the applicant instead of withdrawing the appeal, shall intimate the appellate authority or Appellate Tribunal that he does not wish to pursue the appeal for the period mentioned in the said sub-section and the relevant authority shall, after taking note of the said request, pass such order for the period other than that mentioned in the said sub-section, as he thinks just and proper.

Explanation. - For the removal of doubt, it is clarified that the appeal application shall be deemed to have been withdrawn to the extent of the said intimation for the period from the 1st July, 2017 to the 31st March, 2020 or part thereof, for the purpose of sub-section (3) of section 128A.”

By order and in the name of the Governor of Gujarat,

DR. NISARG JOSHI,

Deputy Secretary to Government.

